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STEPHEN P. BARRY, Of Counsel

March 4, 2008

Hon. Charles L. Brieant
United States District Court
Southern District of New York
300 Quarropas Street
White Plains, New York 10601

Re: Gisser v. Willow Cove Marina, Inc. et al.
SDNY Doc. No: 08 CV 01343

Dear Honorable Sir:

I represent the Plaintiff, Daryl Gisser, in the above referenced matter, which was originally commenced in New York State Supreme Court, Rockland County. The attorneys for the Defendant, Willow Cove Marina, Inc., filed a Notice of Removal on February 11, 2008. I notified them of the impropriety of the removal and requested their consent to remand the matter without the need for a formal motion. They have agreed to do so and have agreed to prepare and file the necessary paperwork in that regard. In reliance upon those representations, I have refrained thus far from filing a Motion to Remand. We hope and expect the defense attorneys to complete and file the necessary paperwork in a timely manner. Should the Court require anything further or have any questions, please feel free to contact the undersigned.

Very truly yours,

J. David MacCartney, Jr.

JDMjr:rm

cc: Nicoletti Horning & Sweeney
Rubin, Fiorella & Friedman, LLP